

EXHIBIT 6-D



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97216 - 10/31/13

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	16.30	260.00	4,238.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	3.70	442.00	1,635.40
MARY MCMICKLE - Partner, CPA*, CIRA	25.60	330.00	8,448.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	34.80	208.00	7,238.40
TOTAL	80.40		\$21,559.80
	BLENDED RATE	\$268.16	
	TOTAL EXPENSES		45.00
TOTAL AMOUNT OF THIS INVOICE			\$21,604.80

CPA - Certified Public Accountant
CIRA- Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified in Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97216

10/31/2013

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
10/01/2013	MMM	PREPARE SPREADSHEET OF ALL CITY PROFESSIONALS, OC PROFESSIONALS AND COMMITTEE PROFESSIONALS.	0.70	231.00
10/01/2013	MMM	PREPARE SPREADSHEET OF TASKS AND DATES DUE FOR ALL ITEMS OUTLINED IN FEE ORDER.	1.20	396.00
10/01/2013	MMM	READ FEE ORDER.	0.60	198.00
10/02/2013	MMM	TELEPHONE CONFERENCE WITH COUNSEL RE: DISCUSS VARIOUS METRICS FOR SORTING INVOICES, REQUIREMENTS FOR MONTHLY AND QUARTERLY REPORTS.	0.50	165.00
10/02/2013	MMM	PREPARE PRELIMINARY CHART OF METRICS FOR SORTING INVOICES.	0.40	132.00
10/03/2013	MMM	TELEPHONE CONFERENCE WITH SRK RE: DISCUSS METRICS FOR INVOICE ANALYSIS.	0.30	99.00
10/03/2013	MMM	REVIEW DOWNLOADED INVOICE AND INITIAL SORTS. PROVIDE COMMENTS TO STAFF.	0.30	99.00
10/03/2013	SST	TELEPHONE CONFERENCE WITH M. MCMICKLE TO DISCUSS DOWNLOADING JONES DAY'S INVOICE AND VARIOUS SORTS REQUIRED.	0.30	62.40
10/03/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S JULY INVOICE USING THE IDEA SOFTWARE.	1.20	249.60
10/03/2013	MMM	REVIEW JONES DAY FIRST INVOICE PRESENTATION TO DETERMINE BEST WAY TO DOWNLOAD FOR ANALYSIS.	0.20	66.00
10/03/2013	SRK	TELEPHONE CONFERENCE WITH M MCMICKLE TO DISCUSS METRICS FOR INVOICE ANALYSIS	0.30	132.60
10/03/2013	MMM	READ MEMO RE: MONTHLY INVOICE REVIEW PREPARED BY FEE EXAMINER AND RESPOND.	0.50	165.00
10/03/2013	MMM	TELEPHONE CONFERENCE WITH SHANTEL RE: DISCUSS DOWNLOADING JONES DAY INVOICE AND VARIOUS SORTS REQUIRED.	0.30	99.00
10/03/2013	SST	PREPARE SCHEDULES ANALYZING JONES DAY'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/03/2013	SRK	REVIEW TRANSMISSION OF RETENTION LETTERS AND INVOICES	0.30	132.60
10/04/2013	MMM	RECEIVE ADDITIONAL ENGAGEMENT LETTERS FROM CITY AND	1.10	363.00

		COMMITTEE PROFESSIONALS AND UPDATE SPREADSHEET.		
10/04/2013	SST	PREPARE ADDITIONAL SCHEDULES ANALYZING JONES DAY'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/04/2013	MMM	RECEIVE ENGAGEMENT LETTERS AND DECLARATIONS FROM CITY PROFESSIONALS AND COMMITTEE PROFESSIONALS AND UPDATE SPREADSHEET FOR SAME.	1.60	528.00
10/04/2013	SST	EXTRACTION OF ADDITIONAL DATA FROM JONES DAY'S JULY INVOICE USING THE IDEA SOFTWARE.	0.70	145.60
10/04/2013	SRK	READ E-MAILS FROM R. FISHMAN AND TRANSMISSIONS OF INVOICES OF PROFESSIONALS	0.40	176.80
10/04/2013	MMM	REVIEW FINAL SORTS OF JONES DAY INVOICE AND RESPOND TO FEE EXAMINER.	0.40	132.00
10/07/2013	MMM	TELEPHONE CONFERENCE WITH SRK RE: DISCUSS METHODOLOGY FOR REVIEWING FINANCIAL PROFESSIONAL INVOICES.	0.20	66.00
10/07/2013	SRK	TELEPHONE CONFERENCE WITH M. MCMICKLE TO DISCUSS REVIEW OF FINANCIAL PROFESSIONALS INVOICES (.2); ATTEND TO E-MAIL FROM G. GOUVEIA ESQ. OF OCTOBER 7, 2013 AND FOLLOW UP REGARDING SAME (.1)	0.30	132.60
10/08/2013	MMM	CREATE VARIOUS SPREADSHEETS FOR MONTHLY INVOICE REPORT AS WELL AS FOR INVOICE REVIEW PER FEE EXAMINER REQUEST.	1.90	627.00
10/09/2013	JEG	STUDY EMAIL TRAIL BETWEEN M.MCMICKLE & G.GOUVEIA RE: JONES DAY INVOICE USED AS MODEL FOR STANDARD EXCEL FORMATTING.	0.20	52.00
10/09/2013	SRK	REVIEW AND RESPOND TO E-MAILS FROM R. FISHMAN, ESQ. ON OCTOBER 9, 2013 REGARDING REDACTED BILLS	0.10	44.20
10/09/2013	JEG	STUDY LIST OF CITY AND ORDINARY COURSE PROFESSIONALS RETAINED.	0.10	26.00
10/09/2013	JEG	STUDY FEE REVIEW ORDER.	0.30	78.00
10/09/2013	MMM	FINALIZE DRAFT OF REVISED SPREADSHEETS FOR FEE EXAMINER AND SEND FOR REVIEW.	0.50	165.00
10/09/2013	MMM	REVISE AND UPDATE SPREADSHEETS FOR INVOICE REVIEW AND MONTHLY REPORTING BASED ON COMMENTS FROM FEE EXAMINER AND RESPOND TO COMMENTS/INQUIRIES.	1.60	528.00
10/13/2013	SRK	REVIEW AND RESPOND TO MULTIPLE E-MAILS FROM D. DOYLE, R. FISHMAN, M. REISER REGARDING REVIEW TEAMS STRUCTURE, ASSIGNMENT OF INVOICE TO REVIEW TEAMS AND PROCESS TO BE FOLLOWED	0.30	132.60
10/15/2013	JEG	CONFERENCE WITH S.KAPILA & M.MCMICKLE TO DISCUSS REVIEW PROCEDURES.	0.30	78.00
10/15/2013	SRK	MEETING WITH M. MCMICKLE AND J. GILLIS - DISCUSSION OF KAPILA TASK LIST AND BUSINESS CATEGORIES FOR REVIEWING FEE INVOICES	0.30	132.60
10/15/2013	SST	EXTRACTION OF DATA FROM E & Y'S JULY INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/15/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS AND S. KAPILA TO	0.30	99.00

		DISCUSS REVIEW PROCEDURES FOR FINANCIAL ADVISORS ASSIGNED TO KAPILA.		
10/15/2013	SST	PREPARE SCHEDULES ANALYZING E & Y'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
10/17/2013	SST	TELEPHONE CONFERENCE WITH M. MCMICKLE REGARDING INVOICE UPLOADS	0.20	41.60
10/17/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS REGARDING INVOICE UPLOADS.	0.20	66.00
10/17/2013	MMM	REVISE SPREADSHEETS FOR INVOICE ANALYSIS WITH E&Y INVOICE AND SEND TO FEE EXAMINER.	0.40	132.00
10/21/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE RE: SUGGESTED WORKING COPY FOR EACH REVIEWER FOR FINAL CONSOLIDATION.	0.10	26.00
10/21/2013	JEG	STUDY MILLER BUCKFIRE ENGAGEMENT LETTER., SERVICES CONTRACT AND RATES IN PREPARATION FOR REVIEW OF INVOICES.	0.30	78.00
10/21/2013	MMM	ACCEPT INVOICES FROM PROFESSIONALS AND ORGANIZE FOR DOWNLOADING.	0.60	198.00
10/21/2013	JEG	STUDY CONWAY MACKENZIE SERVICE CONTRACT AND RATES IN PREPARATION FOR REVIEW OF INVOICES.	0.30	78.00
10/21/2013	JEG	STUDY ERNST & YOUNG ENGAGEMENT LETTER AND RATES IN PREPARATION FOR REVIEW OF E&Y INVOICES.	0.20	52.00
10/21/2013	MMM	EDIT E&Y FEE REVIEW SCHEDULES.	0.40	132.00
10/21/2013	JEG	STUDY LAZARD FRERES ENGAGEMENT LETTER IN PREPARATION FOR REVIEW OF INVOICES.	0.20	52.00
10/21/2013	SRK	REVIEW AND RESPOND TO NUMEROUS E-MAILS AND PRELIMINARY REVIEW OF FEES SUBMITTED BY SEVERAL PROFESSIONALS	0.80	353.60
10/21/2013	MMM	REVIEW UPDATED SET OF SCHEDULES FROM FEE EXAMINER. TEMPLATE OTHERS.	0.40	132.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLER BUCKFIRES JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/22/2013	SST	EXTRACTION OF DATA FROM MILLER CANFIELD'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLER CANFIELD'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/22/2013	SST	EXTRACTION OF DATA FROM MILLIMAN'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	EXTRACTION OF DATA FROM MILLER BUCKFIRE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLIMAN'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/23/2013	JEG	COMPARE MILLER BUCKFIRE INVOICE DETAIL TO SERVICE CONTRACT TO DETERMINE COMPLIANCE.	0.50	130.00
10/23/2013	JEG	STUDY MILLER BUCKFIRE JULY & AUG. EXPENSE DETAIL.	0.20	52.00
10/23/2013	SST	REVISE SCHEDULES ANALYZING MILLER CANFIELD'S JULY &	0.50	104.00

		AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.		
10/23/2013	JEG	STUDY E&Y JULY INVOICE FOR EXPENSE REIMBURSEMENTS.	0.30	78.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE B, TRAVEL TIME AND HOURLY RATE.	0.20	52.00
10/23/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE TO DESCRIBE ADDITIONAL INVOICE DETAIL REQUIRED FROM MILLER BUCKFIRE.	0.20	52.00
10/23/2013	MMM	CONFERENCE WITH J. GILLIS REGARDING STATUS OF INVOICE DETAIL DOWNLOADS	0.10	33.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODES F&G: LUMPING & BUNDLING.	0.40	104.00
10/23/2013	JEG	CONFERENCE W/ M.MCMICKLE REGARDING STATUS OF INVOICE DETAIL DOWNLOADS.	0.10	26.00
10/23/2013	MMM	REVIEW INVOICES AND DETERMINE PROPER FORMAT FOR REVIEW PURPOSES.	0.70	231.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE C, DUPLICATION OF SERVICES AND L, INCONSISTENT TIME ENTRIES.	0.60	156.00
10/23/2013	JEG	STUDY MILLER BUCKFIRE INVOICE FOR JULY PRORATION AND OVERALL CLERICAL ACCURACY.	0.20	52.00
10/23/2013	SST	ADDITIONAL EXTRACTION OF DATA FROM MILLER CANFIELD'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	0.80	166.40
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE A, IMPROPER ALLOCATION OF RESOURCES.	1.10	286.00
10/24/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS TO DISCUSS FORMATTING SPREADSHEET FORMAT FOR INVOICES IN NON-STANDARD FORM.	0.20	66.00
10/24/2013	SST	PREPARE SCHEDULES ANALYZING PEPPER HAMILTON'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/24/2013	SST	EXTRACTION OF DATA FROM CONWAY MACKENZIE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.50	312.00
10/24/2013	SST	PREPARE SCHEDULES ANALYZING CONWAY MACKENZIE'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/24/2013	MMM	REVIEW INVOICES FOR FORMATTING NUANCES.	0.50	165.00
10/24/2013	SST	TELEPHONE CALL WITH M MCMICKLE TO DISCUSS ISSUES WITH SOME OF THE JULY AND AUGUST INVOICES.	0.20	41.60
10/24/2013	SST	EXTRACTION OF DATA FROM PEPPER HAMILTON'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.50	312.00
10/24/2013	MMM	TRACK, INVENTORY AND DOWNLOAD RECEIPT OF JULY - AUG. INVOICES FROM PROFESSIONALS.	0.30	99.00
10/25/2013	JEG	STUDY & COMMENT ON CONWAY MACKENZIE INVOICE SUBCONTRACTOR EXPENSE DETAIL.	0.30	78.00
10/25/2013	MMM	ACCESS DOWNLOAD STATUS OF INVOICES RECEIVED.	0.20	66.00
10/25/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S AUGUST INVOICE USING THE IDEA SOFTWARE.	1.90	395.20

10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY DATE.	0.10	26.00
10/25/2013	SST	PREPARE SCHEDULES ANALYZING ERNST & YOUNG'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
10/25/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS TO REVIEW CONWAY MACKENZIE INVOICE.	0.30	99.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODES C, J & L: DUPLICATION OF SERVICES, INCONSISTENT TIME ENTRIES & DUPLICATE AND REPETITIVE TIME ENTRIES.	1.90	494.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY PROFESSIONAL.	0.10	26.00
10/25/2013	JEG	TELEPHONE CONFERENCE WITH M. MCMICKLE REGARDING REVIEW OF CONWAY MACKENZIE INVOICE.	0.30	78.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE SUMMARY INVOICE TO ENSURE DISCOUNTED RATES WERE APPLIED; INCLUDING DRAFTING OF RELATED NOTE TO INVOICE REVIEW WORKING FILE.	0.30	78.00
10/25/2013	MMM	REVIEW MILLER CANFIELD DOWNLOADED INVOICE AND SPREADSHEET.	0.30	99.00
10/25/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S AUGUST INVOICE USING THE IDEA SOFTWARE.	2.00	416.00
10/25/2013	SST	CONTINUE TO PREPARE SCHEDULES ANALYZING PEPPER HAMILTON'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODES F.LUMPING AND G.BUNDLING.	2.30	598.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODE A., IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES AND B.UNREASONABLE TIME.	0.80	208.00
10/25/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE TO SUMMARIZE ISSUES RELATED TO REVIEW OF CONWAY MACKENZIE JULY & AUGUST INVOICE.	0.30	78.00
10/25/2013	MMM	REVIEW PEPPER HAMILTON INVOICE TO DETERMINE PROPER FORMAT FOR DOWNLOADING.	0.20	66.00
10/25/2013	SST	PREPARE SCHEDULES ANALYZING JONES DAY'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/25/2013	MMM	BEGIN DETAILED REVIEW OF E&Y JULY INVOICE.	1.00	330.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY BILLING CATEGORY.	0.10	26.00
10/28/2013	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER'S JULY THRU SEPTEMBER INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	SST	EXTRACTION OF DATA FROM DENTONS EUROPE AUGUST INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	SST	EXTRACTION OF DATA FROM DENTONS US AUGUST INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	MMM	REVIEW SPREADSHEETS OF FIVE PROFESSIONAL'S INVOICES FOR CONSISTENCY AND FORMATTING; BEGIN TRANSMITTING TO TEAM MEMBERS FOR REVIEW.	1.90	627.00

10/28/2013	SRK	REVIEW E-MAILS AND ATTACHMENTS PROCESSED BY KAPILA TEAM AND PROFESSIONAL FOR SUBMISSIONS	0.30	132.60
10/28/2013	SST	EXTRACTION OF ADDITIONAL DATA FROM MILLER BUCKFIRE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/28/2013	SST	PREPARE SCHEDULES ANALYZING FOLEY & LARDNER'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	PREPARE SCHEDULES ANALYZING DENTONS EUROPE AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	CONTINUE TO PREPARE SCHEDULES ANALYZING JONES DAY'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/28/2013	SST	PREPARE SCHEDULES ANALYZING DENTONS US AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	REVISE SCHEDULES ANALYZING MILLER BUCKFIRES JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/28/2013	JEG	CORRESPONDENCE WITH M. MCMICKLE REGARDING CONWAY MACKENZIE BILLING OF SUBCONTRACTOR TIME.	0.10	26.00
10/29/2013	MMM	REVIEW FIVE ADDITIONAL INVOICE SPREADSHEETS FOR ACCURACY AND FORMATTING; TRANSMIT TO TEAM MEMBERS.	2.10	693.00
10/29/2013	SRK	READ E-MAIL COMMUNICATION FROM T. SPILLANA AT FOLEY REGARDING ENGAGEMENT LETTER AND BILLING RATES	0.10	44.20
10/29/2013	SRK	REVIEW AND RESPOND TO ADDITIONAL E-MAILS REGARDING TRANSMISSION OF PROFESSIONAL FEES	0.10	44.20
10/29/2013	SST	REVISE SCHEDULES ANALYZING FOLEY & LARDNER'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.50	104.00
10/30/2013	SRK	REVIEW E&Y BILLINGS AND FOLLOW UP WITH M MCMICKLE	0.40	176.80
10/30/2013	MMM	REVIEW SUPPLEMENTAL INVOICE RECEIVED FROM MILLER CANFIELD.	0.30	99.00
10/30/2013	MMM	DETAILED REVIEW OF ERNST & YOUNG JULY INVOICE.	2.90	957.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODE B. UNREASONABLE TIME/TRAVEL CHARGES.	0.20	52.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODES C, DUPLICATION OF SERVICES AND L.INCONSISTENT TIME ENTRIES.	2.00	520.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODE A. IMPROPER ALLOCATION.	1.50	390.00
10/31/2013	JEG	STUDY E&Y AUGUST EXPENSE DETAIL TO SCREEN FOR BILLING EXCEPTIONS.	0.20	52.00

21,559.80

EXPENSES

10/31/2013	EXP	PRINTED COPY CHARGE		45.00
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45.00

Total amount of this Invoice

\$21,604.80

Invoice payable upon receipt. Thank you for this opportunity to be of service.



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #97277 - 11/30/13

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	15.40	260.00	4,004.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	7.10	442.00	3,138.20
MARY MCMICKLE - Partner, CPA*, CIRA	28.70	330.00	9,471.00
MARK PARISI - Forensic Analyst CPA*, CFE,	2.50	156.00	390.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	53.40	208.00	11,107.20
 TOTAL	 107.10		 \$28,110.40
	BLENDDED RATE	\$262.47	
	TOTAL EXPENSES		13.45
			 \$28,123.85

TOTAL AMOUNT OF THIS INVOICE

CPA - Certified Public Accountant
CIRA- Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified in Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97277

11/30/2013

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
11/01/2013	MMM	REVISE FOLEY & LARDNER INVOICE REVIEW SPREADSHEET FOR JULY AND AUGUST INVOICES ONLY AND REMOVE SEPTEMBER.	0.40	132.00
11/04/2013	MMM	REVIEW AND SEND AUGUST SPREADSHEET TO FEE EXAMINER.	0.20	66.00
11/04/2013	MMM	REVIEW ERNST & YOUNG AUGUST INVOICE.	0.70	231.00
11/04/2013	SST	PREPARE AND FOLLOW UP WITH EMAIL TO M. MCMICKLE RE: ISSUES RELATED TO EXTRACTION OF KURTZMAN CARSON JULY 2013 INVOICE.	0.30	62.40
11/04/2013	SST	PREPARE SUMMARY SCHEDULES OF KURTZMAN CARSON AUGUST 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
11/04/2013	MMM	REVIEW CONWAY MACKENZIE JULY AND AUGUST INVOICES; PREPARE SUMMARY FOR DISCUSSION WITH TEAM MEMBERS.	2.00	660.00
11/04/2013	MMM	CHANGE ADDRESS TO RESOLVE ADDRESS ISSUES WITH JULY INVOICE FROM KURTZMAN CARSON (0.20); RE-SCAN INVOICE FOR ALTERNATE ATTEMPT TO DOWNLOAD (0.20).	0.40	132.00
11/04/2013	SST	INVESTIGATE ISSUES RELATED TO THE EXTRACTION OF DATA FROM KURTZMAN CARSON JULY 2013 INVOICE.	1.30	270.40
11/04/2013	SST	EXTRACTION OF DATA FROM KURTZMAN CARSON AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	1.30	270.40
11/04/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM KURTZMAN AUGUST 2013 INVOICE TO RECTIFY ANY CONVERSION ERRORS.	1.20	249.60
11/05/2013	SST	CONTINUE TO TROUBLE SHOOT ISSUES RELATED TO KURTZMAN JULY 2013 INVOICE CONVERSION IN IDEA.	0.90	187.20
11/05/2013	JEG	TELEPHONE CONFERENCE W/ S.KAPILA & M.MCMICKLE TO DISCUSS CONWAY MACKENZIE INVOICE REVIEW.	0.30	78.00
11/05/2013	SRK	TELEPHONE CALL WITH J. GILLIS, M. MCMICKLE REVIEW OF CONWAY MCKENZIE; DISCUSS COMMENTS	0.30	132.60
11/05/2013	SRK	REVIEW CONWAY MACKENZIE CONTRACT, BILLING/INVOICES	0.40	176.80
11/05/2013	MMM	TELEPHONE CONFERENCE WITH S. KAPILA AND J. GILLIS TO DISCUSS CONWAY MACKENZIE INVOICE REVIEW.	0.30	99.00

11/05/2013	SST	TELEPHONE CONFERENCE WITH M. PAQUE TO DISCUSS ISSUES WITH KURTZMAN JULY INVOICE.	0.20	41.60
11/06/2013	MMM	BEGIN COMBINING REVIEWER'S COMMENTS FROM DETAILED REVIEW ON SPREADSHEETS.	0.70	231.00
11/06/2013	SRK	TELEPHONE CALL WITH G. GOUVEIA AND M. MCMICKLE TO DISCUSS CONWAY MCKENZIE INVOICE REVIEW	2.20	972.40
11/06/2013	MMM	TELEPHONE CONFERENCE WITH D. DOYLE RE: DISCUSS TRUNCATING ISSUES WITH EXCEL SPREADSHEETS.	0.10	33.00
11/06/2013	SST	TELEPHONE CONFERENCE WITH M. MCMICKLE TO DISCUSS TRUNCATING ISSUES IN IDEA AND POSSIBLE OPTIONS FOR RESOLUTION.	0.50	104.00
11/06/2013	MMM	REVIEW REVISED MILLIMAN INVOICE BEFORE INITIAL DOWNLOAD TO EXCEL RE: IDENTIFY DEFICIENCIES IN DETAILED DESCRIPTIONS (.20); EMAIL FEE EXAMINER REVIEWER WITH DEFICIENCIES (.10).	0.30	99.00
11/06/2013	MMM	TELEPHONE MEETING WITH S. KAPILA AND G. GOUVEIA REGARDING TEAM REVIEW OF CONWAY MACKENZIE JULY - AUGUST INVOICE.	2.20	726.00
11/06/2013	MMM	PREPARE SUMMARY OF HIGH LEVEL ANALYSIS OF CONWAY MACKENZIE INVOICE IN PREPARATION FOR CALL WITH REVIEWER G. GOUVEIA.	0.60	198.00
11/06/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS (KAPILA) TO DISCUSS OPTIONS FROM IDEA TO CORRECT TRUNCATION ISSUE.	0.20	66.00
11/06/2013	SRK	PREPARE FOR TELEPHONE CONFERENCE WITH FEE EXAMINER REGARDING CONWAY MCKENZIE	0.20	88.40
11/06/2013	SST	PREPARE SUMMARY SCHEDULES OF KURTZMAN CARSON JULY 2013 INVOICE RECEIVED FROM M. PAQUE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	1.30	270.40
11/06/2013	SST	TELEPHONE CONFERENCE WITH IDEA HELP DESK TO DISCUSS TRUNCATING ISSUES IN IDEA AND POSSIBLE RESOLUTION.	0.40	83.20
11/06/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS (KAPILA) TO DISCUSS TRUNCATING ISSUES, IDENTIFY SPECIFIC EXAMPLES, PREPARE TO CONTACT IDEA FOR SOLUTION.	0.50	165.00
11/07/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: UPDATE FOR SIGNIFICANT REVIEW POINTS MADE IN CONWAY MACKENZIE REVIEW SESSION FOR FUTURE REFERENCE.	0.20	66.00
11/07/2013	MMM	COMBINE REVIEW POINTS INTO EXCEL SPREADSHEET FOR FEE EXAMINER RE: CONWAY MACKENZIE.	3.20	1,056.00
11/07/2013	JEG	CONFERENCE WITH M. MCMICKLE TO DISCUSS OUTCOME OF CONFERENCE WITH G. GOUVEIA.	0.20	52.00
11/08/2013	MMM	REVISE AND UPDATE SPREADSHEETS FOR REVIEW COMMENTS AND TRANSMIT TO P. ROBERTS FOR FINAL COMBINATION OF COMMENTS.	1.00	330.00
11/08/2013	MMM	DETAILED REVIEW OF ERNST & YOUNG AUGUST INVOICE.	1.20	396.00
11/08/2013	MMM	CONTINUE DETAILED REVIEW OF ERNST & YOUNG JULY INVOICE.	1.00	330.00
11/08/2013	MMM	TELEPHONE CONFERENCE WITH P. ROBERTS, FEE EXAMINER	0.70	231.00

11/11/2013	SRK	REVIEWER RE: JOINT ERNST & YOUNG INVOICE REVIEW. REVIEW EMAIL AND SEPTEMBER INVOICES FROM M. HAUSMANN/CONWAY MACKENZIE	0.20	88.40
11/11/2013	MMM	TELEPHONE CONFERENCE WITH P. ROBERTS RE: ASSESSMENT OF COMBINED COMMENTS FOR ERNST & YOUNG INVOICES REVIEW.	0.10	33.00
11/11/2013	MMM	FINAL REVIEW OF COMBINED SPREADSHEETS FOR ERNST & YOUNG JULY AND AUGUST INVOICES (0.80); RETURN TO P. ROBERTS FOR FEE EXAMINER REVIEW (0.10).	0.90	297.00
11/11/2013	MMM	RECEIVE SEPTEMBER AND OCTOBER INVOICES FROM PROFESSIONALS AND PRELIMINARY REVIEW FOR PROPER FORMATTING.	0.60	198.00
11/12/2013	SRK	REVIEW AND RESPOND TO E-MAIL FROM G. GOUVEIA, M. MCMICKLE, J. GILLIS REGARDING CONWAY MACKENZIE REGARDING FEE FORMULAS	0.20	88.40
11/12/2013	SRK	REVIEW SUMMARIES OF ENGAGEMENT TERMS WITH ERNST & YOUNG, CONWAY MACKENZIE, MILLIMAN, DENTONS, MILLER BUCKFIRE	0.20	88.40
11/12/2013	MMM	REVIEW ERNST & YOUNG, CONWAY MACKENZIE AND LAZARD RETENTION AGREEMENT SUMMARIES AND SEND TO FEE EXAMINER.	0.70	231.00
11/12/2013	JEG	PREPARE SUMMARY OF CONWAY MACKENZIE SERVICES CONTRACT AND RELATED FEE & EXPENSE DOCUMENTS (2.50); RELATED CORRESPONDENCE W/ M.MCMICKLE (0.20).	2.70	702.00
11/12/2013	JEG	CONFERENCE W/ M.MCMICKLE RE: SUMMARIES OF RETENTION AGREEMENTS & SORTING OF INVOICE DETAIL.	0.10	26.00
11/12/2013	JEG	PREPARE SUMMARY OF ERNST & YOUNG STATEMENT OF WORK AND RELATED FEE & EXPENSE DOCUMENTS (1.90); RELATED CORRESPONDENCE W/ M.MCMICKLE & P.ROBERTS (.20).	2.10	546.00
11/12/2013	SST	TEST BROOKE WILKINS INVOICE FOR COMPATABILITY IN IDEA.	0.30	62.40
11/12/2013	MMM	RECEIVE SEPTEMBER AND OCTOBER INVOICES FOR BROOKS WILKINS AND PRELIMINARY REVIEW OF FORMATS (0.40). RESPOND TO I. BODENSTEIN RE: OBTAINING ORIGINAL .PDF INVOICE. (0.10).	0.50	165.00
11/12/2013	JEG	PREPARE SUMMARY OF LAZARD FRERES LETTER AGREEMENT W/ RETIREE COMMITTEE (0.90); RELATED CORRESPONDENCE W/ M.MCMICKLE (0.10).	1.00	260.00
11/12/2013	SRK	REVIEW FOLLOW UP E-MAIL FROM CONWAY MCKENZIE REGARDING FORM AND CONTENT OF INVOICES	0.10	44.20
11/12/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: SUMMARIZING RETENTION AGREEMENTS AND SORTING OF REVIEW SPREADSHEETS.	0.10	33.00
11/12/2013	MMM	DRAFT EMAIL TO KAPILA TEAM RE; RECORDING OF TIME ENTRIES AND DESCRIPTIONS PER FEE EXAMINER REVIEW.	0.10	33.00
11/14/2013	SST	EXTRACTION OF DATA FROM MILLIMAN JULY AND AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	0.80	166.40
11/14/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY JULY	2.60	540.80

		2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.		
11/14/2013	MMM	RECEIVE DENTONS, SALAN AND SEGAL AND MILLIMAN SEPTEMBER INVOICES AND PERFORM PRELIMINARY REVIEW FOR DOWNLOADING PURPOSES.	0.50	165.00
11/14/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLIMAN JULY & AUGUST 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	0.50	104.00
11/14/2013	SST	EXTRACTION OF DATA FROM JONES DAY JULY 2013 INVOICE WITH IDEA SOFTWARE.	0.80	166.40
11/14/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLIMAN JULY & AUGUST 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
11/14/2013	SRK	REVIEW SUMMARY OF LAZZARD ENGAGEMENT TERMS	0.10	44.20
11/15/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY AUGUST 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	3.80	790.40
11/15/2013	SST	EXTRACTION OF DATA FROM JONES DAY AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	0.90	187.20
11/15/2013	MMM	REVIEW RE-RUN OF MILLIMAN'S JULY - AUGUST SPREADSHEETS AND SEND TO FEE EXAMINER.	0.30	99.00
11/15/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY JULY 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	0.90	187.20
11/15/2013	SST	PREPARE SUMMARY SCHEDULES OF JONES DAY JULY 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.90	187.20
11/15/2013	SST	PREPARE SUMMARY SCHEDULES OF JONES DAY AUGUST 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.90	187.20
11/18/2013	SST	PREPARE SUMMARY SCHEDULES OF FOLEY & LARDNER SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.60	124.80
11/18/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM FOLEY & LARDNER SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.40	291.20
11/18/2013	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.40	291.20
11/18/2013	MMM	RECEIVE INVOICES FROM ERNST & YOUNG, MILLER BUCKFIRE, FOLEY & LARDNER AND MILLER CANFIELD AND PRELIMINARY REVIEW FOR PROPER FORMATTING.	0.50	165.00
11/18/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.60	332.80
11/19/2013	SST	PREPARE SUMMARY SCHEDULES OF ERNST & YOUNG SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.90	187.20
11/19/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLER CANFIELD SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	2.10	436.80
11/19/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM ERNST & YOUNG SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	2.00	416.00
11/19/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLER CANFIELD	0.90	187.20

		SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.		
11/19/2013	SST	EXTRACTION OF DATA FROM MILLER CANFIELD SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	2.10	436.80
11/20/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM PEPPER HAMILTON SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.70	353.60
11/20/2013	SST	EXTRACTION OF DATA FROM PEPPER HAMILTON SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	2.40	499.20
11/20/2013	SST	PREPARE SUMMARY SCHEDULES OF PEPPER HAMILTON SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
11/20/2013	JEG	IN PREPARATION FOR GROUP CONFERENCE - FULFILL S.KAPILA'S REQUEST FOR COPIES OF LIST OF ALL PROFESSIONALS AND RETENTION TERM SUMMARIES FOR FIRMS REVIEWED BY KCO.	0.40	104.00
11/21/2013	MMM	TELEPHONE CONFERENCE WITH S. KAPILA AND J. GILLIS RE: PREP FOR REVIEW OF CONWAY MACKENZIE INVOICE WITH FEE EXAMINER.	0.40	132.00
11/21/2013	MMM	TELEPHONE CONFERENCE WITH B. FISHMAN, G. GOUVEIA, S.KAPILA AND J. GILLIS RE: DETAILED REVIEW OF CONWAY MACKENZIE JULY/AUGUST INVOICE.	1.90	627.00
11/21/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLER BUCKFIELD SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.90	395.20
11/21/2013	SRK	CONFERENCE CALL WITH R. FISHMAN, G. GOUVEIA, M. MCMICKLE AND J. GILLIS; CONSOLIDATED TEAM REVIEW OF CONWAY MCKENZIE INVOICES	1.90	839.80
11/21/2013	SST	EXTRACTION OF DATA FROM JONES DAY SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	2.00	416.00
11/21/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
11/21/2013	JEG	CONFERENCE W/ S.KAPILA & M.MCMICKLE TO PREPARE FOR CONFERENCE W/ R.FISHMAN RE: CONWAY MACKENZIE INVOICE REVIEW.	0.40	104.00
11/21/2013	JEG	STUDY PRELIM., MONTHLY & QUARTERLY REPORTING TEMPLATES CIRCULATED BY G.GOUVEIA.	0.20	52.00
11/21/2013	SST	EXTRACTION OF DATA FROM MILLER BUCKFIELD SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
11/21/2013	SRK	E-MAIL TO R. FISHMAN, G. GOUVEIA, M. MCMICKLE REGARDING CONWAY FEE CAP PROVISION AND PROCESS TO MONITOR	0.10	44.20
11/21/2013	SRK	PREPARE WITH M. MCMICKLE, J. GILLIS REGARDING CONWAY MCKENZIE'S FEE REVIEW MEETING WITH R. FISHMAN	0.40	176.80
11/21/2013	MMM	FOLLOW-UP EDITS TO SPREADSHEETS AS A RESULT OF COMMENTS MADE DURING FEE REVIEW CONFERENCE.	0.80	264.00
11/21/2013	JEG	CONFERENCE W/ M.MCMICKLE, R.FISHMAN & P.ROBERTS RE: E&Y INVOICE REVIEW.	2.60	676.00

11/21/2013	JEG	STUDY COMBINED E&Y INVOICE COMMENTS IN PREPARATION FOR CONFERENCE W/ M.MCMICKLE, R.FISHMAN & P.ROBERTS.	0.20	52.00
11/21/2013	MMM	TELEPHONE CONFERENCE WITH B.FISHMAN, P. ROBERTS AND J. GILLIS RE: DETAILED REVIEW OF ERNST & YOUNG JULY/AUG INVOICE.	2.60	858.00
11/21/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLER BUCKFIELD SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
11/21/2013	JEG	CONFERENCE W/ R.FISHMAN, G.GOUVEIA, S.KAPILA & M.MCMICKLE - WORKING SESSION RE: CONWAY MACKENZIE JULY/AUG. INVOICE REVIEW.	1.90	494.00
11/22/2013	SST	PREPARE SUMMARY SCHEDULES OF JONES DAY SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	1.00	208.00
11/22/2013	SST	EXTRACTION OF DATA FROM CONWAY MACKENZIE SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.50	312.00
11/22/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM CONWAY MACKENZIE SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
11/22/2013	MMM	REVISE AND UPDATE INVOICE REVIEW SPREADSHEETS FOR INCLUSION IN FEE EXAMINER'S PRELIMINARY REPORT.	0.40	132.00
11/22/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.30	270.40
11/22/2013	SST	PREPARE SUMMARY SCHEDULES OF CONWAY MACKENZIE SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
11/22/2013	MMM	REVISE AND UPDATE REVIEW SPREADSHEETS FOR ERNST & YOUNG FOR INCLUSION IN FEE EXAMINER'S PRELIMINARY REPORT.	1.10	363.00
11/23/2013	SRK	REVIEW E-MAIL AND PRELIMINARY REPORT FOR CONWAY MACKENZIE FROM G. GOUVEIA AND RESPOND TO FEE EXAMINER	0.30	132.60
11/23/2013	MMM	READ FEE EXAMINER'S PRELIMINARY REPORT FOR ERNST & YOUNG AND COMMENT.	0.30	99.00
11/23/2013	MMM	READ FEE EXAMINER PRELIMINARY REPORT FOR CONWAY MACKENZIE AND RESPOND TO G. GOUVEIA.	0.20	66.00
11/24/2013	SRK	REVIEW E-MAIL FROM R. FISHMAN REGARDING DRAFT OF COMPLIANCE LANGUAGE TO BE REQUESTED FROM ALL PROFESSIONALS; RESPOND TO SAME WITH COMMENTS	0.20	88.40
11/25/2013	SRK	READ E-MAILS FROM R. FISHMAN AND G. GOUVEIA AND COMMENT ON FEE EXAMINER'S PROPOSED LANGUAGE TO PROFESSIONALS REGARDING STATEMENT OF AFFIRMATION OF COMPLIANCE WITH FEE ORDER.	0.30	132.60
11/25/2013	MMM	PREPARE LIST OF NOTES AND REVIEW CRITERIA FOR FUTURE INVOICE REVIEWS.	0.40	132.00
11/25/2013	MMM	REVIEW CITY OF DETROIT SUPPLIER APPLICATION AND SEND TO FEE EXAMINER.	0.10	33.00
11/26/2013	JEG	ANALYZE ERNST & YOUNG SEPT. FEE DETAIL SORTING ORDER	1.80	468.00

		TO ENABLE RESORT TO ORIGINAL ORDER AFTER LINE ITEM DETAIL REVIEW.		
11/26/2013	MCP	MEETINGS W/ J. GILLIS TO DISCUSS ANALYSIS RE: ERNST & YOUNG INVOICE SORTING IRREGULARITY	0.80	124.80
11/26/2013	JEG	STUDY E&Y PRELIMINARY REPORTS AND EXHIBITS CIRCULATED BY P.ROBERTS.	0.20	52.00
11/26/2013	JEG	MEETINGS W/ M.PARISI TO SUPERVISE ERNST & YOUNG INVOICE SORTING - TROUBLE SHOOTING ANALYSIS.	0.80	208.00
11/26/2013	MCP	ANALYSIS TO TROUBLE SHOOT ERNST & YOUNT INVOICE SORTING	1.70	265.20
11/26/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE; DISCUSS E&Y SEPTEMBER INVOICE SORT.	0.30	99.00
11/26/2013	JEG	CONFERENCES W/ M.MCMICKLE (0.30) & S.THOMAS (0.20) RE: INABILITY TO MATCH EXCEL SORTS TO E&Y SEPT. INVOICE SORT.	0.50	130.00
				<hr/> 28,110.40
EXPENSES				
11/14/2013	EXP	LONG DISTANCE BILL 11.14.13		4.75
11/29/2013	EXP	PRINTED COPY CHARGE		8.70
				<hr/> 13.45
Total amount of this invoice				<hr/> <hr/> \$28,123.85

Invoice payable upon receipt. Thank you for this opportunity to be of service.



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN
Client ID: 90000
Invoice #97316 - 12/31/13

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	22.20	260.00	5,772.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	4.30	442.00	1,900.60
MARY MCMICKLE - Partner, CPA*, CIRA	19.40	330.00	6,402.00
MARK PARISI - Forensic Analyst CPA*, CFE,	24.40	156.00	3,806.40
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	65.70	208.00	13,665.60
 TOTAL	 136.00		 \$31,546.60
	BLENDDED RATE	\$231.96	
	TOTAL EXPENSES		160.45
 TOTAL AMOUNT OF THIS INVOICE			 \$31,707.05

CPA - Certified Public Accountant
CIRA- Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified In Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

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Fort Lauderdale, FL 33316

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CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97316

12/31/2013

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
12/02/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
12/02/2013	SST	EXTRACTION OF DATA FROM MILLIMAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.70	353.60
12/02/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM MILLIMAN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.30	270.40
12/02/2013	SST	EXTRACTION OF DATA FROM KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/02/2013	SST	PREPARE SUMMARY SCHEDULES OF MILLIMAN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.60	124.80
12/02/2013	SST	PREPARE SUMMARY SCHEDULES OF KURTZMAN CARSON'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/03/2013	MMM	REVIEW SPREADSHEETS FOR CITY PROFESSIONALS IN PREPARATION FOR SENDING TO FEE EXAMINER.	0.80	264.00
12/03/2013	SST	PREPARE SUMMARY SCHEDULES OF BROOKS WILKIN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.60	124.80
12/03/2013	SST	EXTRACTION OF DATA FROM DENTON'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/03/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM DENTON'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.50	312.00
12/03/2013	SST	PREPARE SUMMARY SCHEDULES OF DENTON'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/03/2013	SST	EXTRACTION OF DATA FROM BROOKS WILKIN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.30	270.40
12/03/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM BROOKS WILKIN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.20	249.60
12/03/2013	MMM	DETAILED REVIEW OF JONES DAY SEPTEMBER SPREADSHEET FOR PROPER FORMATTING OF ROWS AND IDENTIFYING	3.20	1,056.00

		POTENTIAL CHARACTERS IN DESCRIPTION IN EXCESS OF CAPACITY.		
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - COMPARE JULY/AUG. INVOICE SUMMARY TO SEPTEMBER INVOICE SUMMARY TO SCREEN FOR POTENTIAL RED FLAGS.	0.20	52.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - ANALYTICAL REVIEW OF HOURS DISTRIBUTION BY PROFESSIONAL.	0.30	78.00
12/04/2013	MMM	IDENTIFY INCONSISTENCIES IN BILING CATEGORY - ELIGIBILITY ISSUES AND LITIGATION IN JONES DAY INVOICE AND FOOTNOTE.	1.20	396.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF IMPROPER TIME INCREMENTS.	0.10	26.00
12/04/2013	SST	EXTRACTION OF DATA FROM SALAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.50	312.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES VIOLATIONS.	0.80	208.00
12/04/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF LUMPING VIOLATIONS.	1.30	338.00
12/04/2013	MMM	REVIEW SEGAL CONSULTING SEPTEMBER SPREADSHEETS FOR FORMATTING AND CONSISTENCY AND SEND TO FEE EXAMINER.	0.60	198.00
12/04/2013	SRK	REVIEW AND RESPOND TO E-MAILS WITH I. BODENSTEIN AND G. GOUVEIA REGARDING RESPONSE FROM PROFESSIONAL AND COORDINATORS; FOLLOW UP CALLS	0.30	132.60
12/04/2013	MCP	TELEPHONE CONFERENCE WITH M MCMICKLE RE: EXCEL DISPLAY COLUMN HEIGHT ISSUES. RESEARCH ANSWER AND RESPOND	0.60	93.60
12/04/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/04/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM JONES DAY'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.80	374.40
12/04/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM SEGAL'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION ERRORS.	1.20	249.60
12/04/2013	MMM	IDENTIFY DESCRIPTIONS IN JONES DAY INVOICES THAT EXCEED CELL CHARACTER CAPACITY AND REFORMAT.	1.20	396.00
12/04/2013	SST	PREPARE SUMMARY SCHEDULES OF SEGAL'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/04/2013	SST	EXTRACTION OF DATA FROM SEGAL'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.40	291.20
12/04/2013	SST	CONFERENCE CALL WITH IDEA HELP DESK TO RESOLVE ISSUES ENCOUNTERED WITH EXTRACTION OF JONES DAY SEPTEMBER 2013 INVOICE.	0.50	104.00
12/05/2013	SST	FORMAT AND EDIT DATA EXTRACTED FROM SALAN'S SEPTEMBER 2013 INVOICE TO RECTIFY ALL CONVERSION	1.40	291.20

		ERRORS.		
12/05/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS VERIFICATION OF DISCREPANCY ON JONES DAY'S INVOICE.	0.10	20.80
12/05/2013	MMM	BEGIN REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE.	0.90	297.00
12/05/2013	SST	PREPARE SUMMARY SCHEDULES OF SALAN'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.70	145.60
12/05/2013	SST	CONFERENCE CALL WITH M. MCMICKLE TO DISCUSS RESOLUTION TO JONES DAY INVOICE EXTRACTION ISSUES.	0.30	62.40
12/05/2013	MCP	CLERICALLY TEST PORTION OF SEPTEMBER INVOICE FOR ACCURACY	1.00	156.00
12/05/2013	SST	FINALIZE SUMMARY SCHEDULES OF JONES DAY'S SEPTEMBER 2013 INVOICE IN PREPARATION FOR FEE EXAMINER'S REVIEW.	0.80	166.40
12/05/2013	MMM	CONFERENCE CALL WITH S. THOMAS REGARDING JONES DAY INVOICE ISSUES	0.30	99.00
12/05/2013	SST	EXTRACTION OF DATA FROM SALAN'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/05/2013	JEG	CONWAY MACKENZIE SEPT. INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES OF INCONSISTENT, DUPLICATE AND REPETITIVE TIME ENTRY VIOLATIONS.	5.10	1,326.00
12/05/2013	MCP	TELEPHONE CONFERENCE WITH S.THOMAS RE: INVOICE FORMATTING FOR PROFESSIONALS	0.10	15.60
12/05/2013	JEG	CONWAY MACKENZIE SEPTEMBER INVOICE REVIEW - STUDY INVOICES TO IDENTIFY INSTANCES UNREASONABLE TIME VIOLATIONS.	0.60	156.00
12/05/2013	JEG	CORRESPONDENCE W/ S.KAPILA & M.MCMICKLE RE: MILLER BUCKFIRE'S REVISED JULY/AUGUST INVOICE.	0.20	52.00
12/05/2013	JEG	COORDINATE CONFERENCE W/ G.GOUVEIA, M.MCMICKLE & S.KAPILA TO DISCUSS CONWAY MACKENZIE SEPT. INVOICE.	0.10	26.00
12/06/2013	MMM	FOLLOW-UP ANALYSIS OF SELECT CONWAY MACKENZIE PROFESSIONALS' TIME ENTRY BY DATE.	0.60	198.00
12/06/2013	SRK	TELEPHONE CALL WITH M. MCMICKLE, J.GILLIS AND G. GOUVEIA	1.40	618.80
12/06/2013	MMM	REVIEW SEPTEMBER SPREADSHEETS FOR SALANS AND SEND TO FEE EXAMINER.	0.40	132.00
12/06/2013	MMM	CONTINUE REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE, IDENTIFY DEFICIENCIES ON SPREADSHEET	1.30	429.00
12/06/2013	JEG	CONFERENCE WITH M. MCMICKLE TO PREPARE FOR AFTERNOON CONFERENCE W/ G.GOUVEIA TO DISCUSS CONWAY MACKENZIE SEPTEMBER INVOICE.	0.20	52.00
12/06/2013	JEG	CONFERENCE W/ G.GOUVEIA, S.KAPILA & M.MCMICKLE TO REVIEW CONWAY MACKENZIE SEPT. INVOICE EXCEPTIONS.	1.40	364.00
12/06/2013	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA, S. KAPILA AND J. GILLIS RE: JOINT REVIEW OF CONWAY MACKENZIE SEPTEMBER INVOICE.	1.40	462.00
12/06/2013	MMM	FOLLOW-UP ANALYSIS OF SELECT CONWAY MACKENZIE PROFESSIONAL BY BILLING ENTRIES.	0.30	99.00

12/06/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: PREP FOR ERNST & YOUNG REVIEW CALL WITH FEE EXAMINER.	0.20	66.00
12/09/2013	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER, S. KAPILA, E&Y PARTNER AND E&Y COUNSEL RE: DISCUSS RETAINAGE OF E&Y AS EXPERTS AND EMPLOYEE LOCATION FOR PURPOSES OF REVIEWING TRAVEL EXPENSE.	0.40	132.00
12/09/2013	MMM	RESPOND TO EMAIL FROM S. KAPILA RE: PREP FOR CALL WITH FEE EXAMINER AND E&Y.	0.10	33.00
12/09/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS HOW TO REVIEW, FORMAT AND PREPARE SCHEDULES FOR THE PROFESSIONAL INVOICES.	0.70	145.60
12/09/2013	MCP	TELEPHONE CONFERENCE WITH S THOMAS RE: FORMATTING INVOICES FOR PROFESSIONALS.	0.70	109.20
12/09/2013	SRK	TELEPHONE CALL WITH FISHMAN, ROBERTS, MCMICKLE, PICKERING (E&Y), FLICK (LATHAM WATKINS)TO DISCUSS ERNST & YOUNG PRELIMINARY REPORT ISSUES	0.40	176.80
12/10/2013	JEG	STUDY MILLER BUCKFIRE REVISED JULY/AUGUST INVOICE.	0.20	52.00
12/10/2013	SST	EXTRACTION OF DATA FROM BROOKS WILKIN'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.70	353.60
12/10/2013	SST	EXTRACTION OF DATA FROM SEGAL'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.40	291.20
12/11/2013	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA, M. HAUSMAN (CM) AND C. MOORE (CM) RE: DISCUSS RESPONSES TO FEE EXAMINER'S COMMENTS FOR JULY/AUGUST INVOICES.	0.80	264.00
12/11/2013	MCP	FORMAT AND SUMMARIZE BROOKS WILKINS OCTOBER 2013 MONTHLY INVOICE	1.50	234.00
12/11/2013	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE REVIEWER COMMENTS PRIOR TO CALL.	0.70	231.00
12/12/2013	SRK	REVIEW CONWAY MACKENZIE RESPONSE TO PRELIMINARY REPORT	1.10	486.20
12/12/2013	SRK	REVIEW MILLER CANFIELD LETTER RESPONSE OF 12/9/13	0.30	132.60
12/12/2013	MMM	DRAFT EMAIL TO S.KAPILA AND J. GILLIS RE: SUMMARIZE CALL WITH CONWAY MACKENZIE TEAM REGARDING RESPONSES TO REVIEW COMMENTS.	0.20	66.00
12/12/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE RE: CM'S RESPONSE TO INVOICE REVIEW COMMENTS.	0.10	26.00
12/12/2013	MMM	TRACK RECEIPT OF MILLIMAN INVOICE AND PRELIMINARY REVIEW FOR DOWNLOADING.	0.10	33.00
12/13/2013	MMM	TRACK RECEIPT OF JONES DAY NOVEMBER INVOICE AND PRELIMINARY REVIEW FOR DOWNLOADING PURPOSES.	0.10	33.00
12/13/2013	SST	EXTRACTION OF DATA FROM MILLIMAN'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/13/2013	SST	EXTRACTION OF DATA FROM DENTON'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/16/2013	MCP	FORMAT AND SUMMARIZE SEGAL OCTOBER INVOICE	1.10	171.60
12/16/2013	MCP	TELEPHONE CONFERENCE WITH S. THOMAS RE: SEGAL	0.30	46.80

INVOICE				
12/16/2013	MCP	FORMAT AND SUMMARIZE MILLIMANS OCTOBER INVOICE	1.20	187.20
12/16/2013	SST	EXTRACTION OF DATA FROM SEGAL'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	2.30	478.40
12/16/2013	SST	EXTRACTION OF DATA FROM KILPATRICK'S JULY - AUGUST 2013 INVOICE WITH IDEA SOFTWARE.	1.90	395.20
12/16/2013	SST	EXTRACTION OF DATA FROM PEPPER HAMILTON'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.60	332.80
12/16/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.80	374.40
12/16/2013	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS PROFESSIONAL INVOICE DISCOUNTS AND SCHEDULES.	0.60	124.80
12/16/2013	SST	CONFERENCE CALL WITH IDEA HELP DESK FOR ASSISTANCE WITH CONVERSION OF A PROFESSIONAL INVOICE FROM PDF TO EXCEL.	0.30	62.40
12/16/2013	MCP	FORMAT AND SUMMARIZE DENTONS OCTOBER INVOICE	2.20	343.20
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR BROOKS WILKINS PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.70	145.60
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR MILLIMAN PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.10	228.80
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR DENTONS PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.50	312.00
12/17/2013	SST	EXTRACTION OF DATA FROM KILPATRICK'S SEPTEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.10	228.80
12/17/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	1.10	228.80
12/17/2013	SST	REVIEW AND REVISE OCTOBER INVOICE SCHEDULES FOR PEPPER HAMILTON PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.00	208.00
12/18/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	2.10	436.80
12/18/2013	SST	EXTRACTION OF DATA FROM VARIOUS PROFESSIONAL INVOICES WITH IDEA SOFTWARE FOR FEE EXAMINER'S REVIEW.	3.40	707.20
12/18/2013	MCP	REVISE DENTONS OCTOBER 2013 INVOICE FOR HIDDEN CELL DISPLAY ISSUE	0.40	62.40
12/18/2013	JEG	IN PREPARATION FOR CM OCTOBER INVOICE REVIEW - STUDY CM COMMENTS TO FEE EXAMINER QUERIES RE: CM'S JULY/AUG. INVOICE.	0.40	104.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR LUMPING & BUNDLING.	1.70	442.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR INSUFFICIENT DESCRIPTION.	2.10	546.00
12/18/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR NO BENEFIT TO	0.60	156.00

		THE ESTATE.		
12/18/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK & ASSOCIATES JULY AND AUGUST 2013 INVOICE	0.70	109.20
12/18/2013	MCP	FORMAT AND SUMMARIZE JONES DAY OCTOBER 2013 INVOICE	1.70	265.20
12/18/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK & ASSOCIATES SEPTEMBER 2013 INVOICE	0.60	93.60
12/18/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: DISCUSS CONWAY MACKENZIE RESPONSES TO JULY/AUGUST REVIEW IN PREP FOR OCTOBER INVOICE REVIEW.	0.10	33.00
12/18/2013	JEG	CONFERENCE WITH M. MCMICKLE TO DISCUSS REVIEW OF CM OCTOBER INVOICE IN LIGHT OF CM'S COMMENTS REGARDING FEE EXAMINER QUERIES BASED ON JULY/AUG. INVOICE REVIEW.	0.10	26.00
12/18/2013	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE OCTOBER 2013 INVOICE	1.20	187.20
12/18/2013	MCP	FORMAT AND SUMMARIZE PEPPER HAMILTON OCTOBER 2013 INVOICE	1.00	156.00
12/19/2013	MMM	TRACK RECEIPT OF MILLER BUCKFIRE AND KILPATRICK INVOICES AND PRELIMINARY REVIEW FOR DOWNLOADING.	0.20	66.00
12/19/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.80	166.40
12/19/2013	SST	EXTRACTION OF DATA FROM VARIOUS PROFESSIONAL INVOICES WITH IDEA SOFTWARE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
12/19/2013	MMM	RESEARCH AND RESPOND TO M. HAUSMAN INQUIRY RE: SUBCONTRACTOR DETAIL AND EXPENSE DETAIL EXHIBITS FOR CONWAY MACKENZIE.	0.40	132.00
12/19/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR INCONSISTENT TIME ENTRIES.	4.60	1,196.00
12/19/2013	JEG	STUDY CM OCTOBER INVOICE TO SCREEN FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	2.10	546.00
12/19/2013	MMM	REVIEW JULY/AUGUST, SEPTEMBER AND OCTOBER SPREADSHEETS FOR KILPATRICK AND SEND TO FEE EXAMINER.	0.30	99.00
12/19/2013	MCP	FORMAT AND SUMMARIZE KILPATRICK AND ASSOC OCTOBER 2013 INVOICE	0.80	124.80
12/19/2013	SST	EXTRACTION OF PROFESSIONAL INVOICES USING IDEA SOFTWARE.	2.10	436.80
12/19/2013	MCP	FORMAT AND SUMMARIZE MILLER BUCKFIRE OCTOBER 2013 INVOICE	0.50	78.00
12/19/2013	MCP	EXTRACT DATA FROM PDF FILES FOR VARIOUS PROFESSIONALS	2.10	327.60
12/19/2013	MCP	FORMAT AND SUMMARIZE MILLER CANFIELD OCTOBER 2013 INVOICE	1.40	218.40
12/20/2013	MCP	TELEPHONE CONFERENCE WITH S. THOMAS RE: INVOICE EXTRACTION AND PROCESSING	0.50	78.00

12/20/2013	MCP	FORMAT AND SUMMARIZE KURTZMAN CARSON OCTOBER 2013 INVOICE	1.50	234.00
12/20/2013	SST	TELEPHONE CALL WITH M. PARISI TO DISCUSS ISSUES REGARDING PROFESSIONAL INVOICES EXTRACTED.	0.50	104.00
12/20/2013	SST	REVIEW AND REVISE PROFESSIONAL INVOICE SCHEDULE PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.40	83.20
12/22/2013	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS.	0.80	264.00
12/23/2013	SRK	REVIEW R. FISHMAN'S E-MAIL COMMENTS FOR TELEPHONE CALL DISCUSSIONS REGARDING FINAL REPORT	0.10	44.20
12/23/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.80	166.40
12/23/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	0.80	166.40
12/23/2013	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER AND TEAM RE: STATUS CONFERENCE ON FIRST QUARTERLY REPORT.	0.50	165.00
12/23/2013	SRK	READ G. GOUVEIA E-MAIL OF DECEMBER 23, 2013 TO R. FISHMAN REGARDING CONWAY MACKENZIE SEPTEMBER PRELIMINARY REPORT	0.10	44.20
12/23/2013	SRK	T/C WITH R. FISHMAN AND G. GOUVEIA TO DISCUSS FORMAT FOR FINAL REPORTING BY FEE EXAMINER TO COURT	0.50	221.00
12/26/2013	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.70	145.60
12/26/2013	SST	REVIEW AND REVISE VARIOUS PROFESSIONAL INVOICE SCHEDULES PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.	1.50	312.00
12/26/2013	MCP	FORMAT AND SUMMARIZE EY OCTOBER 2013 INVOICE	1.80	280.80
12/26/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S OCTOBER 2013 INVOICE WITH IDEA SOFTWARE.	0.30	62.40
12/27/2013	MCP	FORMAT AND SUMMARIZE FOLEY AND LARDNER OCTOBER 2013 INVOICE.	0.70	109.20
12/30/2013	MMM	REVIEW OCTOBER SPREADSHEETS FOR ALL CITY AND COMMITTEE PROFESSIONALS AND SEND TO REVIEW TEAMS.	2.30	759.00
12/30/2013	SRK	READ E-MAILS FROM R. FISHMAN OF 12/30/13 REGARDING CONWAY MACKENZIE, LAZARD, ERNST & YOUNG AND RESPONSE TO SAME FROM G. GOUVEIA, D. DOYLE	0.10	44.20
12/30/2013	MCP	UPDATE CONWAY MACKENZIE OCTOBER 2013 INVOICE	0.80	124.80

 31,546.60

EXPENSES

12/06/2013	EXP	CONFERENCE CALL - JEG		103.75
12/14/2013	EXP	LONG DISTANCE BILL 12.14.13		51.00
12/31/2013	EXP	PRINTED COPY CHARGE - DEC 2013		5.70

160,45

Total amount of this Invoice

\$31,707,05

Invoice payable upon receipt. Thank you for this opportunity to be of service.